

LOCAL OPTION SALES AND USE TAXES FOR TRANSPORTATION

DRAFT LEGISLATION 2010FL-0557/005 "LOCAL OPTION SALES AND USE TAXES FOR TRANSPORTATION ACT"

DRAFT 11/13/09

Sales and Use Tax	Max Tax Rate (%)	Expenditure of Revenues Collected	Entity that may Impose	Limitations on Imposition
§59-12-2213 (former §59-12-501)	.25 or .30 ¹	System for public transit	County, City, Town	One tax, under §59-12-2213 or §59-12-2215, may be imposed within the boundaries of a local taxing jurisdiction
§59-12-2214 (former §59-12-502)	.25	System for public transit; project or service related to certain airport facilities under limited circumstances; or a combination of these except in counties of the first class where 80% of revenues are for a system for public transit and 20% of revenues are for certain highway projects	County, City, Town	One tax, under §59-12-2214 or §59-12-2216, may be imposed within the boundaries of a local taxing jurisdiction
§59-12-2215 (former §59-12-1001)	.30	Highways under the jurisdiction of the city or town, a system for public transit, or both	City, Town	One tax, under §59-12-2213 or §59-12-2215, may be imposed within the boundaries of a local taxing jurisdiction
§59-12-2216 (former §59-12-1503)	.30	Project or service relating to a fixed guideway; project or service relating to a system for public transit except for a fixed guideway; certain projects, debt service, or bond issuance costs relating to a state highway; or certain projects, debt service, or bond issuance costs relating to certain local highways	County	One tax, under §59-12-2214 or §59-12-2216, may be imposed within the boundaries of a local taxing jurisdiction
§59-12-2217 (former §59-12-1703)	.25	Project or service related to a regionally significant transportation facility for new capacity or congestion mitigation under certain circumstances; for corridor preservation related to a project or service described above; or for debt service or bond issuance costs related to a project or service described above	County	One tax, under §59-12-2217 or §59-12-2218, may be imposed within the boundaries of a local taxing jurisdiction

Sales and Use Tax	Max Tax Rate (%)	Expenditure of Revenues Collected	Entity that may Impose	Limitations on Imposition
\$59-12-2218 (former §59-12-1903)	.10 or .25	<p>General Rule: May impose either:</p> <ul style="list-style-type: none"> (1) a rate of .10% to be deposited into the County of the Second Class State Highway Projects Fund, expended for a project or service relating to certain airport facilities under limited circumstances, or a combination of both; or (2) a rate of .25% to be expended: <p>Rate of .10% = County of the Second Class State Highway Projects Fund;</p> <p>Rate of .05% = Local Transportation Corridor Preservation Fund; and</p> <p>Rate of .10% = as determined by the legislative body, to be deposited into the County of the Second Class State Highway Projects Fund; expended for a state highway, certain local highways, a system for public transit, an airport facility under limited circumstances; or a combination of these purposes.</p> <p>Exception to General Rule: A city or town that owns or operates an airport facility and within which an airline is headquartered may expend the revenues collected from a tax rate of greater than .10% but not to exceed .25% for certain airport facility projects or services. Remaining revenues not expended for the airport facility shall be expended:</p> <ul style="list-style-type: none"> (1) 75% deposited in County of the Second Class State Highway Projects Fund; and (2) 25% deposited in Local Transportation Corridor Preservation Fund. 	County, City, Town (only within a county of the second class)	One tax, under §59-12-2217 or §59-12-2218, may be imposed within the boundaries of a local taxing jurisdiction

1. A county, city, or town that does not impose a tax under §59-12-2216(former §59-12-1503), may impose a tax of up to .30%. All other counties, cities, and towns may impose a tax of up to .25%. (Begins on Page 71, Line 2186)